



John G. Morgan
Comptroller

**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES**

James K. Polk State Office Building
505 Deaderick Street, Suite 1700
Nashville, Tennessee 37243-0281

osap.osap@state.tn.us

Phone (615) 401-7900

FAX (615) 532-8666

Tom Fleming, CAE
Assistant to the Comptroller
for Assessments

Barry M. Murphy, CAE
Director

February 6, 2004

Enclosed is the **2004 AD VALOREM TAX REPORT** to be completed by your company. Tennessee Code Annotated, Section 67-5-1301 provides, in pertinent part, that the Comptroller of the Treasury shall, for ad valorem taxation purposes, annually assess the properties of railroad, private car, airline, water transportation, utility, motor carrier, and telephone companies.

1. Your report and any additional correspondence should be mailed to the above address. If you need additional reports you may obtain them by going to our web site at www.comptroller.state.tn.us/sap/advalorem.htm.
2. Your report must be received by the Comptroller of the Treasury no later than **April 1, 2004**. There is a penalty of one hundred (\$100) dollars for each and every day such owner is delinquent in filing said statement or schedule with the Comptroller. See TENNESSEE CODE ANNOTATED, SECTION 67-5-1317.
3. Any additional information you wish to submit to assist the Office of State Assessed Properties in its assessment of your company should be placed on 8 ½ x 11 paper.
4. **A COPY OF THE COMPLETED REPORT SHOULD BE RETAINED FOR YOUR FUTURE REFERENCE. A TWENTY-FIVE DOLLAR (\$25.00) FEE IS CHARGED FOR COPIES OF REPORTS REQUESTED FROM THIS OFFICE.**

Should you have inquiries concerning this matter, feel free to contact this office at (615) 401-7900.

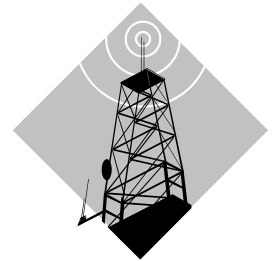
Sincerely,

Barry M. Murphy, CAE
Director

BMM/dlt
Enclosure

GENERAL INSTRUCTION SHEET

1. This report must be completed in proper form (typed or legibly printed), and must be **filed with the Comptroller of the Treasury on or before April 1, 2004. A copy should be retained in your files for future reference.**
2. **ROUND ALL DOLLAR FIGURES TO WHOLE DOLLARS!**
3. **NO SHEET OR SECTION SHOULD BE LEFT BLANK.** If a sheet or section does not apply to your company, indicate by placing the words “**inapplicable**” or “**none.**” **INCOMPLETE REPORTS WILL BE RETURNED!**
4. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT.** See Tennessee Code Annotated, Section 67-5-1317.
5. PC – 1 provide the Comptroller of the Treasury with necessary information pertaining to the company's operation.
 - Line 7: **Total miles traveled (loaded & empty) by all cars in Tennessee** - include miles traveled by owned and/or leased cars.
 - Line 8: **Total miles traveled (loaded & empty) by all cars in your System**, including Tennessee miles - include miles traveled by owned and/or leased cars.
 - Line 9: **Original cost** - state the undepreciated cost of all cars (owned and/or leased).
 - Line 10: **Depreciated value of all cars as of December 31, 2003** - state the depreciated value of all cars owned and/or leased, using the straight line depreciation concept.
 - Line 11: **Total number of cars operating in System** - state total number of cars owned and/or leased.
6. PC – 2 provide a detail listing by kind or class of car and miles operated on Tennessee roads for 2003.
7. PC – 3: provide detail by type of cars and provide a list of all lessors **from** which cars are leased, and lessees **to** whom cars are leased, along with the number of cars, car markings, and party responsible for such taxes.
8. PC – 4: List all real and personal property located in Tennessee and a list of purchases and sales of Tennessee real property occurring during the year 2003. Provide a listing of all real property under construction. This listing will include all real property currently under construction or construction expected to be completed by September 1 of this year. Be sure to include the county and city where located, map reference and property owner, description of improvement, and the construction cost.
9. **IT IS IMPERATIVE THAT THE AFFIDAVIT PAGE BE SIGNED AND NOTARIZED. IF NOT, THE REPORT WILL BE RETURNED.**
10. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5 X 11).**



STATE OF TENNESSEE

2004

AD VALOREM TAX REPORT



EXACT NAME OF COMPANY FILING THIS REPORT

STREET NUMBER, CITY, STATE & ZIP CODE OF COMPANY'S PRINCIPLE OFFICE

STREET NUMBER, CITY, STATE & ZIP CODE OF COMPANY'S PRINCIPLE OFFICE **IN TENNESSEE**

() PHONE () FAX EMAIL

MAIL TO:

COMPTROLLER OF THE TREASURY OFFICE OF STATE ASSESSED PROPERTIES

James K. Polk State Office Building
505 Deaderick Street, Suite 1700
Nashville, Tennessee 37243-0281
(615) 401-7900 FAX (615) 532-8666
osap.osap@state.tn.us

**** THIS REPORT MUST BE FILED WITH THIS OFFICE BY APRIL 1, 2004****

1. Company name _____
2. Principal office location _____

Number & Street
City, State, & Zip
3. Is company ____ **INDIVIDUAL?** ____ **PARTNERSHIP?** ____ **CORPORATION?** ____ **OTHER?**
4. If a **CORPORATION** or **OTHER** similar enterprise, supply the following information:
Under laws of what state organized _____; Date organized _____
List names and addresses of:
PRESIDENT: _____

SECRETARY: _____

TREASURER: _____

5. State principal nature of business: _____

6. **TYPE OF CARS** operated by your company _____
7. **TOTAL MILES (loaded & empty) in TENNESSEE FOR 2003** _____
8. **TOTAL MILES (loaded & empty) in SYSTEM FOR 2003** _____
9. **ORIGINAL COST** of all owned and/or leased cars on 12/31/2003 \$ _____
10. **DEPRECIATED VALUE** of all owned and/or leased cars on 12/31/2003 \$ _____
11. **Total number of owned and/or leased cars operated in SYSTEM** _____
12. Special questions regarding this report should be directed to:
NAME: _____
TITLE: _____
ADDRESS: _____
CITY, STATE & ZIP: _____
PHONE NUMBER: _____
FAX NUMBER: _____

FOR OFFICIAL USE
ONLY:

AA
PP

REPORT OF PRIVATE CAR COMPANIES

List the railroads over which equipment (OWNED and/or LEASED) was operated, the kind or class of cars operated over this road, and the total miles (loaded & empty) operated over this road in TENNESSEE.

NAME OF RAILROAD COMPANY OVER WHICH CARS TRAVELED	KIND OR CLASS OF CARS	TENNESSEE MILEAGE
<u>CLASS I</u>		
Burlington Northern & Santa Fe		
CSX Transportation, Inc.		
Illinois Central RR Co.		
Kansas City Southern Railway Co.		
Norfolk Southern		
Union Pacific RR Co.		
<u>REGIONAL & SHORT LINE RAILROADS</u>		
Caney Fork & Western RR Inc.		
Central of Tennessee Railroad		
Chattooga & Chickamauga Railroad		
R. J. Corman RR Co.		
East Tennessee Railway, L. P.		
Franklin Industries, Inc.		
IRW Railway, LLC		
Knoxville & Holston River RR Co., Inc.		
KWT Railway, Inc.		
Mississippi & TN Railnet		
Mississippi Central Railroad		
Nashville & Eastern RR Corp.		
Nashville & Western RR Corp.		
Sequatchie Valley RR Co.		
South Central Tennessee RR Co.		
Southern Freight Logistics		
Tennessee Southern Railway Co.		
Tennken RR Co.		
Walking Horse & Eastern RR Co.		
West Tennessee RR, LLC		

TOTAL

TYPE OF CARS

List car markings for all cars included in this report for which your company is responsible for the taxes. List type of cars (**OWNED and/or LEASED**) by your company, the number of cars by type, the average age of cars by type, and the average cash value per car by type.

CAR MARKINGS	TYPE OF CAR	NUMBER OF CARS	AVERAGE AGE OF CARS	AVERAGE CASH VALUE PER CAR 1/1/2004
				\$
TOTAL				\$

CARS LEASED TO OR FROM OTHER COMPANIES

List below the lessors from whom cars are leased, along with the number of cars leased to or from each lessor and the various markings of these cars. State whether lessor or lessee is responsible for the taxes on these cars.

LESSOR	NUMBER OF CARS	CAR MARKINGS	WHO IS RESPONSIBLE FOR TAXES: LESSOR? OR LESSEE?

REAL & PERSONAL PROPERTY LOCATED IN TENNESSEE

List all **REAL** and **PERSONAL PROPERTY**, other than revenue equipment, located in **TENNESSEE**. (Include tools, furniture and fixtures, materials, supplies, non-revenue equipment, land and buildings, leasehold improvements, etc.)

DESCRIPTION OF PROPERTY	LOCATION (COUNTY)	LOCATION (CITY)	*COST	CASH VALUE 1/1/2004
			\$	\$
TOTAL			\$	\$
*GROSS COST BEFORE DEPRECIATION				

REAL PROPERTY UNDER CONSTRUCTION

Tennessee Code Annotated 67-5-503 provides that, "if, after January 1 and before September 1 of any year, an improvement or new building is completed and ready for use or occupancy... the assessor of property shall make or correct the assessment of such property, on the basis of the value of the improvement at the time of its completion..."

List all real properties under construction or properties that will be completed by September 1, 2004.

County and City	Property Owner and Map Reference	Description of Improvement	Construction Cost
			\$
			\$
			\$

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and/or sales of Tennessee real property (including Telecommunications Towers) that occurred during the year 2003. Give all applicable information for each transaction separately. (You may copy pages as needed) **Please attach a copy of the warranty deed or sales contract.**

Circle appropriate transaction.

PURCHASES/SALES

(Additional pages may be used if needed)

Date of Purchase/Sales:

County / City:

Assessor's Tax Map & Parcel Number:

Purchase Price:

Physical Address:

Description of property:

Grantor (seller)/Grantee(Buyer):

Type of Improvement:

DISTRIBUTION OF TENNESSEE ASSESSMENT

List the Counties, Cities, and Special School Districts your company traveled for tax year 2003.

Example:

Anderson
Outside Cities

If your company was assessed by this office in tax year 2003, you may use the distribution of your assessment that was mailed to you. You should review the distribution and make necessary changes. If this is your first year to file this report, use route traveled in Tennessee.

List the Counties, Cities, and Special School Districts your cars traveled in Tennessee for tax year 2003.

COUNTY	CITY	SPECIAL SCHOOL DISTRICT

REAL PROPERTY UNDER CONSTRUCTION

Tennessee Code Annotated 67-5-503 provides that, “if, after January 1 and before September 1 of any year, an improvement or new building is completed and ready for use or occupancy... the assessor of property shall make or correct the assessment of such property, on the basis of the value of the improvement at the time of its completion...”

List all real properties under construction or properties that **will be** completed by September 1, 2004.

County and City	Property Owner and Map Reference	Description of Improvement	Construction Cost
			\$
			\$

AFFIDAVIT

STATE OF _____)

COUNTY OF _____)

I, _____, being the OWNER, PRESIDENT,
SECRETARY, AND /OR PARTNER OF _____,

do hereby swear and affirm that the foregoing Ad Valorem Tax Report for the year
two thousand four has been prepared from only the original books, papers, and
records of said respondent under my direction in accordance with Tennessee
Code Annotated, Section 67-5-1316, and is true and correct to the best of my
knowledge and belief.

FURTHER THE AFFIANT SAITH NOT.

NAME

OFFICIAL CAPACITY

Sworn to and subscribed before me on this the _____ day of
_____, 2004.

NOTARY PUBLIC

My Commission Expires: _____